


The Official Website of the Department of Revenue (DOR)

Department of Revenue



Mass.Gov Home

State Agencies

State Online Services

DOR Home

For Individuals and Families

For Businesses

For Local Officials

For Tax Professionals

Home > Businesses > Help & Resources > Legal Library > Letter Rulings > Letter Rulings - By Year(s) > 1984 and Prior > 1979 Rulings >

Letter Ruling 79-37: Cookies Sold by Bakery Stores

SEARCH

Select an area to search

Search

October 9, 1979

In your letter of September 14, 1979 you inquired as to the application of the sales tax on meals to frozen cookies which are baked on your business premises.

These premises, which are located at a shopping mall, contain no tables, chairs or facilities for eating. The only product sold is cookies; small cookies are sold by the pound while large ones are sold individually.

Massachusetts General Laws Chapter 64H, Section 6(h) exempts from sales taxation food products for human consumption other than food provided by a restaurant. A restaurant under this Chapter is "any eating establishment where food, food products or beverages are provided and for which a charge is made;...bakery stores shall not be considered eating establishments."

Based on the foregoing it is ruled that a business which is engaged exclusively in baking and selling cookies and which has no facilities for eating on the premises, is not a restaurant within the meaning of Chapter 64H. Therefore, sales of food and food products which are sold here are exempt from Massachusetts sales taxation.

Very truly yours,

/s/L. Joyce Hampers

L. Joyce Hampers
Commissioner of Revenue

LJH/RSF/jmcd

LR-79-37

